

105TH CONGRESS  
1ST SESSION

# H. R. 272

To amend the Congressional Budget and Impoundment Control Act of 1974  
to prohibit the consideration of retroactive tax increases.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 1997

Mr. ROYCE introduced the following bill; which was referred to the Committee  
on Rules

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## A BILL

To amend the Congressional Budget and Impoundment Control Act of 1974 to prohibit the consideration of retroactive tax increases.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Citizens’ Tax Protec-  
5       tion Act”.

6       **SEC. 2. AMENDMENTS TO THE CONGRESSIONAL BUDGET**

7                       **AND IMPOUNDMENT CONTROL ACT OF 1974.**

8       (a) IN GENERAL.—Title III of the Congressional  
9       Budget Act of 1974 is amended by adding at the end the  
10      following:

1 “PROHIBITION ON THE CONSIDERATION OF RETROACTIVE  
2 TAX INCREASES

3 “SEC. 314. (a) IN GENERAL.—It shall not be in order  
4 in the House of Representatives or the Senate to consider  
5 any bill, joint resolution, amendment, motion, or con-  
6 ference report carrying any retroactive tax increase.

7 “(b) INCREASES A TAX.—The term ‘increase’ shall  
8 include any change to the Internal Revenue Code of 1986  
9 that would result in an increase in tax for any taxpayer.

10 “(c) Subsection (a) may be waived in the House of  
11 Representatives only by the affirmative vote of three-fifths  
12 of the Members voting.”.

13 (b) SUPERMAJORITY POINT OF ORDER.—Subsections  
14 (c) and (d) of section 904 of the Congressional Budget  
15 Act of 1974 are amended by inserting “314,” after  
16 “313,”.

17 (c) CONFORMING AMENDMENT.—The table of con-  
18 tents set forth in section 1(b) of the Congressional Budget  
19 and Impoundment Control Act of 1974 is amended by in-  
20 serting after the item relating to section 313 the following:

“Sec. 314. Prohibition on the consideration of retroactive tax increases.”.

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